

SENATE BILL 765

By Stevens

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 1, Part 10, relative to the back
assessment or reassessment of property for ad
valorem taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1005(b), is amended by
deleting the language “assessor of property” and by substituting instead the following:

assessor of property, the chief administrative officer of a tax jurisdiction in which
the property is located or the Tennessee division of property assessments

SECTION 2. Tennessee Code Annotated, Section 67-1-1009, is amended by deleting
the section in its entirety.

SECTION 3. Tennessee Code Annotated, Section 67-1-1011, is amended by deleting
the section in its entirety and by substituting instead the following:

67-1-1011.

Every collector of taxes, making assessments and collecting taxes under the
provisions of this chapter, shall keep a record showing all property assessed by the
official having power to back assess or reassess property, giving a description of the
property so assessed, the amount of taxes so collected and, upon the collector's final
settlement with the county legislative body, shall file a copy of the settlement, under
oath, stating that the copy contains a true and a perfect list of all taxes so collected by
the collector.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring
it.